

Summary of Employee Benefit Costs by Category

BENEFIT CATEGORY	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan	Amount Inc/(Dec)	Percent Inc/(Dec)
Fringe Benefits							
Group Health Insurance							
Expenditures	\$26,050,334	\$29,737,076	\$28,603,190	\$34,351,725	\$34,482,117	\$5,878,927	20.55%
Reimbursements	(4,392,990)	(4,774,470)	(4,828,276)	(5,440,355)	(5,440,355)	(612,079)	12.68%
Net Cost	\$21,657,344	\$24,962,606	\$23,774,914	\$28,911,370	\$29,041,762	\$5,266,848	22.15%
Group Life Insurance							
Expenditures	\$2,218,528	\$2,533,499	\$2,544,561	\$2,294,417	\$2,360,562	(\$183,999)	-7.23%
Reimbursements	(679,930)	(686,146)	(693,312)	(890,005)	(912,255)	(218,943)	31.58%
Net Cost	\$1,538,598	\$1,847,353	\$1,851,249	\$1,404,412	\$1,448,307	(\$402,942)	-21.77%
FICA							
Expenditures	\$32,002,043	\$35,993,977	\$35,891,455	\$37,047,358	\$38,640,465	\$2,749,010	7.66%
Reimbursements	(7,996,729)	(8,387,676)	(8,479,044)	(8,370,539)	(9,845,767)	(1,366,723)	16.12%
Net Cost	\$24,005,314	\$27,606,301	\$27,412,411	\$28,676,819	\$28,794,698	\$1,382,287	5.04%
County Retirement							
Expenditures	\$17,826,744	\$19,183,832	\$19,074,249	\$20,552,434	\$21,056,998	\$1,982,749	10.39%
Reimbursements	(6,022,954)	(6,345,952)	(6,418,091)	(6,123,949)	(6,277,046)	141,045	-2.20%
Net Cost	\$11,803,790	\$12,837,880	\$12,656,158	\$14,428,485	\$14,779,952	\$2,123,794	16.78%
Uniformed Retirement	\$15,645,846	\$16,139,264	\$15,979,048	\$16,017,920	\$17,549,955	\$1,570,907	9.83%
Police Retirement							
Expenditures	\$10,685,734	\$11,270,782	\$11,049,883	\$11,724,559	\$15,120,290	\$4,070,407	36.84%
Reimbursements	0	0	0	0	0	0	-
Net Cost	\$10,685,734	\$11,270,782	\$11,049,883	\$11,724,559	\$15,120,290	\$4,070,407	36.84%
Virginia Retirement System	\$993,498	\$1,047,181	\$1,047,181	\$1,020,345	\$1,045,854	(\$1,327)	-0.13%
Unemployment Compensation	\$179,645	\$186,744	\$186,744	\$306,076	\$313,728	\$126,984	68.00%
Miscellaneous Reimbursements	(\$2,565)	\$0	\$0	\$0	\$0	\$0	-
Capital Projects Reimbursements	(\$957,251)	(\$1,113,529)	(\$1,113,529)	(\$1,004,639)	(\$1,029,753)	\$0	-
Fringe Benefit Expenditures	\$105,602,372	\$116,092,355	\$114,376,311	\$123,314,834	\$130,569,969	\$16,193,658	14.16%
Fringe Benefit Reimbursements	(\$20,052,419)	(\$21,307,773)	(\$21,532,252)	(\$21,829,487)	(\$23,505,176)	(\$1,972,924)	9.16%
General Fund Fringe Benefits	\$85,549,953	\$94,784,582	\$92,844,059	\$101,485,347	\$107,064,793	\$14,220,734	15.32%
Training Sign Language Instructor	\$11,653	\$13,000	\$13,000	\$13,000	\$13,000	\$0	0.00%
Total Personnel Services	\$105,614,025	\$116,105,355	\$114,389,311	\$123,327,834	\$130,582,969	\$16,193,658	14.16%
Operating Expenses							
Medical Exam Unit (MEU)	\$953,568	\$0	\$0	\$0	\$0	\$0	-
Tuition/Training	1,226,925	2,370,036	2,822,826	3,327,190	3,327,190	504,364	17.87%
Other Operating	17,390	29,910	19,910	31,534	156,534	136,624	686.21%
Worker's Compensation	5,513,556	5,513,556	5,513,556	5,513,556	5,513,556	0	0.00%
Employee's Assistance Program	262,042	272,526	316,200	269,512	269,512	(46,688)	-14.77%
Total Operating Expenses	\$7,973,481	\$8,186,028	\$8,672,492	\$9,141,792	\$9,266,792	\$594,300	6.85%
Capital Equipment							
Medical Exam Unit	\$33,754	\$0	\$0	\$0	\$0	\$0	-
Countywide Task Forces	0	0	11,116	0	0	(11,116)	-100.00%
Total Capital Equipment	\$33,754	\$0	\$11,116	\$0	\$0	(\$11,116)	-100.00%
TOTAL EXPENDITURES	\$113,621,260	\$124,291,383	\$123,072,919	\$132,469,626	\$139,849,761	\$16,776,842	13.63%
TOTAL REIMBURSEMENTS	(\$20,052,419)	(\$21,307,773)	(\$21,532,252)	(\$21,829,487)	(\$23,505,176)	(\$1,972,924)	9.16%
NET COST TO THE COUNTY	\$93,568,841	\$102,983,610	\$101,540,667	\$110,640,139	\$116,344,585	\$14,803,918	14.58%